
315.43

Reporting WIC Personnel Costs

Overview

Introduction All personnel paid by WIC funds are required to report their time by functional cost categories (nutrition education, breastfeeding promotion and support, client services and administration). This policy describes the acceptable options for time reporting.

Definition: Personnel For the purposes of this policy, personnel include state and local employees and contracted staff.

Purpose of the time reports The time reports provide documentation of state and local agency time and effort. These reports are used to:

- Monitor compliance with required expenditure levels, and
- Document the value of services provided.

Record retention requirements Actual time and the WIC Time Study Reports are subject to the record retention requirements described in Policy 300.30. The files will be reviewed annually during site visits completed by the assigned nutrition consultant and the program planner.

Policy OMB Circular A-87: Revised May 10, 2004

In this policy This policy contains the following topics.

Topic	See Page
Time Reporting Methods	2
Actual Daily Time Records	3
Signed Statement	4
Quarterly Time Study	5
Directions for Completing the WIC Time Study Summary Report	6

Time Reporting Methods

Introduction	<p>Time reporting is necessary to ensure nutrition education and breastfeeding promotion and support requirements are met. All WIC personnel will report WIC time using one of the following four methods:</p> <ul style="list-style-type: none"> • Actual Daily Time Records • Signed Statement located on the WIC Time Study Report in Policy 315.43a • Quarterly Time Study utilizing the WIC Time Study Report in Policy 315.43a • Inclusion of salary in the agency Federally Approved Indirect Cost Rate Agreement
---------------------	--

WIC personnel The table below lists the acceptable time reporting method for all personnel who are paid with WIC funds.

IF the individual works...	THEN time reporting must be based on ...
Only for WIC <u>and</u> in only one functional cost category within WIC <u>Example:</u> A support staff employee who only works in the client services cost category	Actual time records
Only for WIC <u>and</u> in multiple functional cost categories within WIC <u>Example:</u> A WIC Coordinator who works in all four cost categories	<ul style="list-style-type: none"> • Quarterly time studies for one full month, or • Actual time verified by daily time records
For multiple programs including WIC regardless of the number of cost categories charged <u>Examples:</u> A nurse who works for WIC and MH; a dietitian who works for WIC and Head Start; a clerk who works for WIC and CH	<ul style="list-style-type: none"> • Quarterly time studies for one full month, or • Actual time verified by daily time records

Administrative personnel The table below lists the acceptable methods for administrative personnel including executive directors, fiscal managers, and other positions.

If the individual works...	Then time reporting must be based on...
For multiple programs <u>and</u> position is not included in an indirect cost pool	Signed statement completed quarterly on the WIC Time Study Report form with State WIC office approval. The time submitted must be the actual time worked for the WIC Program.
For multiple programs and there is no direct cost to WIC <u>and</u> the position is covered 100% by a state or federally approved indirect cost rate	No further documentation is needed

Actual Daily Time Records

Policy All local agency WIC personnel using the actual time as verified by daily time records option to document their WIC hours must include specific amounts of time charged to WIC by WIC functional cost categories (administration, client services, nutrition education, and breastfeeding promotion and support) on agency daily time records. The total proportion of time allocated to each cost category is located on each daily time record.

Time period for data collection Collect data daily.

Required forms The daily time records verifying actual time worked for WIC must be approved in advance by the State WIC office as an appropriate method for documenting WIC time. The forms must include daily time spent in each WIC functional cost category (nutrition education, breastfeeding promotion and support, administration and client services).

Note: Refer to the records retention requirement in the Overview section of this of this policy.

Procedure Follow the steps in the table below to document WIC time using actual daily time records.

Step	Action
1	WIC personnel will monitor time spent in each functional cost category during the work day.
2	At the end of the work day, the staff person will calculate the total time allocated to each WIC functional cost category.
3	The WIC staff person will record the total times to each cost category on the daily time sheet.

Signed Statements

Policy

Administrative personnel working for multiple programs and in positions not covered in an indirect cost pool must complete a signed statement on the WIC Time Study Report form quarterly.

Time period for signed statements

The following time periods apply for the signed statements:

- Administrative personnel working for multiple programs and in positions not included in an indirect cost pool on January 1 must complete signed statements every January, April, July, and October.
 - All personnel hired after January 1 who are eligible to complete signed statements should sign a certification statement immediately after starting employment. New statements would then be signed every quarter.
-

Required form and directions

The only required form is the WIC Time Study Report. The table below lists the steps to complete the form.

Step	Action
1	Fill out the top line with name, title, and month/year.
2	In the signed statement box, check the appropriate line in the box describing the position.
3	The employee and the supervisor or authorized personnel signs and dates the form in the signed statement box.

Note: Statements must be signed by authorized personnel with direct knowledge of program activities. In most cases this will be the WIC Coordinator. See Policy 315.43a for a copy of the form.

Quarterly Time Study

Policy All local agency WIC personnel using the quarterly time study option to document their WIC hours must collect data four times a year. The State WIC office recommends completion of the reports in the months of January, April, July and October. The proportion of time allocated to each functional cost category during the reporting period is then applied to the time sheets for the following three months, or the month of the time study and the subsequent two months, until new time studies are collected.

Example: January percentages are used for the February, March, and April monthly expenditure reports.

Time period for each data collection cycle Collect data for one full month beginning on the first working day of the month.

New employees New employees should complete a time study for their first full month of employment and use that information to allocate costs until the next regular time study cycle.

Employees on extended leave If an employee is on extended leave (defined as more than 10 days) during the month that quarterly time studies are due, the employee will:

- Complete the time study the following month and
- Use the percentages from the previous quarter for that month.

Example: January is data collection month and Mary is on vacation for three weeks (15 days). Mary will complete the time study in February. Her February WIC hours will be charged to cost categories using data from the previous October. The February data will then be used for the March and April monthly expenditure reports. Mary will repeat the time study in April to get back into the time study cycle.

Required forms The WIC Time Study Report Form found on page 7 is required to document time. A substitute time study report form may be used in lieu of the WIC Time Study Report Form with approval from the State WIC office.

Note: Refer to the records retention requirement in the Overview section of this of this policy.

Directions for Completing the WIC Time Study Report

Overview This form is used to record the percentage of time spent in each functional cost category during that reporting cycle.

Directions The table below describes how to complete the form.

Step	Action
1	Fill out the first line with employee name, title, and month/year.
2	Record the month/day in the row labeled "List hours for."
3	Record hours for each relevant cost category.
4	Record the number of other hours charged to WIC (travel, clinic set-up, vacation, holiday, sick leave, etc.) in the row labeled "Other time charged to WIC."
5	<p>If using the Excel spreadsheet, it will automatically perform the following calculations:</p> <ul style="list-style-type: none"> • Total the hours for each cost category for all days reported • Total the WIC functional category hours for each day and for all days reported • Calculate total time charged to WIC for each day and for all days reported • Calculate the percentage of time spent in each cost category based on the total time charged to WIC
6	At the end of the month, print the report. Both the employee and the supervisor (or authorized personnel) must sign and date the report.
7	Use the percentages for each cost category from the report to prorate WIC working hours until the next time study cycle is completed.
8	The total column and the total time charged to WIC must match agency payroll records.

Travel time for personnel working for more than one program Divide the travel time by the number of programs that person worked for on that given day.
Example: A nurse works for WIC and CH in the clinic. She spends 90 minutes in roundtrip travel. She would charge 45 minutes to WIC and 45 minutes to CH.

Example See page 7 for an example of a completed report.

12/1/10

315.43

WIC Time Study Report

Employee: _____ Job Title: _____ Month/Year: _____

Fill in the dates for the time report in the **list hours for** row.

	Dates included in report																																
List hours for:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Total
Client services																																	0.0
Nutrition education	6.0	5.0	8.0	8.0	6.0			6.0	8.0	8.0		4.0			5.0		4.0	5.0	8.0			6.0	8.0	7.0				6.0	5.0			113.0	
Breastfeeding	2.0	3.0			2.0			2.0			8.0	4.0			2.0		4.0	3.0			2.0		1.0					2.0	3.0			38.0	
Administration																																0.0	
WIC functional category time	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	7.0	0.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	0.0	0.0	0.0	0.0	8.0	8.0	0.0	0.0	151.0
Other time charged to WIC															1.0	8.0									8.0	8.0							25.0
Total time charged to WIC	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	0.0	0.0	176.0

Calculate and record the percentage of time spent in each cost category:

0.0% Client Services
 74.8% Nutrition Education
 25.2% Breastfeeding
 0.0% Administration

I hereby certify that the number of hours worked and shown above are true and correct to the best of my knowledge.

Employee signature and date_____
Supervisor or authorized personnel signature and date
IOWA WIC PROGRAM

Check one:

SIGNED STATEMENT

— I hereby certify that I work in multiple programs and _____% of my time is worked in this WIC cost category:_____.

Employee signature and date_____
Supervisor or authorized personnel signature and date

This page is intentionally left blank.